

FINANCIAL REPORT  
BOSSIER PARISH FIRE PROTECTION  
DISTRICT NO. 3  
BOSSIER PARISH POLICE JURY  
DECEMBER 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/11/10

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 3**  
**BOSSIER PARISH POLICE JURY**

Benton, Louisiana

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December 31, 2009

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## MEMBERS

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CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

To the Members of the Board of Commissioners  
Bossier Parish Fire Protection District No. 3,  
Component Unit of Bossier Parish Police Jury  
Benton, Louisiana

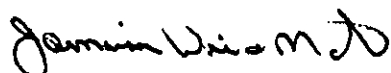
We have compiled the accompanying component unit financial statements of Bossier Parish Fire Protection District No. 3 as of and for the year ended December 31, 2009, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected not to implement the new financial reporting requirements of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. The effects of this departure from generally accepted accounting principles have not been determined.

The Schedule of Per Diem Paid to Board Members, Summary Schedule of Prior Year Findings, and Corrective Action Plan for Current Year Findings on pages 5-7 are presented for purposes of additional analysis and are not a required part of the financial statements. We have not audited or reviewed this schedule and, accordingly, do not express an opinion or any other form of assurance on it.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Jamieson, Wise & Martin  
June 28, 2010

## **COMPONENT UNIT FINANCIAL STATEMENTS**

**(Combined Statements – Overview)**

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## STATEMENT A

**BOSSIER PARISH FIRE DISTRICT NO. 3**  
**BOSSIER PARISH POLICE JURY**  
 Benton, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups  
 December 31, 2009

	<u>Governmental Fund Types</u>	<u>Account Groups</u>	<u>Total (Memorandum Only)</u>
	Special Revenue Fund	General Fixed Assets	
<b>ASSETS</b>			
Assets:			
Cash	\$ 66,799	\$ -	\$ 66,799
Receivables - ad valorem taxes	63,998	-	63,998
Land, buildings, improvements and equipment	<u>-</u>	<u>700,572</u>	<u>700,572</u>
<b>Total assets</b>	<u>\$ 130,797</u>	<u>\$ 700,572</u>	<u>\$ 831,369</u>
<b>LIABILITIES &amp; FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Deferred revenue	2,491	\$ -	2,491
Bonds payable	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<u>2,491</u>	<u>-</u>	<u>2,491</u>
Fund Equity:			
Investment in general fixed assets	-	700,572	700,572
Fund balances:			
Unreserved / undesignated	<u>128,306</u>	<u>-</u>	<u>128,306</u>
<b>Total fund equity</b>	<u>128,306</u>	<u>700,572</u>	<u>828,878</u>
<b>Total liabilities and fund equity</b>	<u>\$ 130,797</u>	<u>\$ 700,572</u>	<u>\$ 831,369</u>

**STATEMENT B**

**BOSSIER PARISH FIRE DISTRICT NO. 3**  
**BOSSIER PARISH POLICE JURY**  
Benton, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Governmental Fund Types  
For the Year Ended December 31, 2009

	Special Revenue Fund	Total (Memorandum Only)
<b>Revenues:</b>		
Ad valorem taxes	\$ 67,832	\$ 67,832
Interest	322	322
Intergovernmental revenues -		
Bossier Parish Police Jury	-	-
Federal Grants	-	-
Total revenues	<u>68,154</u>	<u>68,154</u>
<b>Expenditures:</b>		
<b>Current:</b>		
Pension fund	1,991	1,991
Insurance	13,380	13,380
Supplies & Fuel	7,325	7,325
Repairs and maintenance	13,315	13,315
Utilities	2,776	2,776
Advertising	108	108
Office expense	3,852	3,852
Training fees	10	10
<b>Capital Outlay</b>	-	-
Total expenditures	<u>42,757</u>	<u>42,757</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	25,397	25,397
<b>Fund balance at beginning of year</b>	<u>102,909</u>	<u>102,909</u>
<b>Fund balance at end of year</b>	<u>\$ 128,306</u>	<u>\$ 128,306</u>

**BOSSIER PARISH FIRE DISTRICT NO. 3**  
**BOSSIER PARISH POLICE JURY**  
 Benton, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balance -  
 Budget (Cash Basis) and Actual - Governmental Fund Types  
 For the year ended December 31, 2009

	<u>Special Revenue Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 36,000	\$ 53,481	\$ 17,481
Interest	300	321	21
Intergovernmental revenues -			
Bossier Parish Police Jury	3,000	-	(3,000)
Federal Grants	-	-	-
<b>Total revenues</b>	<u>39,300</u>	<u>53,802</u>	<u>14,502</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Insurance	14,500	13,380	1,120
Supplies	4,000	6,137	(2,137)
Repairs and maintenance	6,000	13,314	(7,314)
Fuel	2,500	1,188	1,312
Utilities	3,600	2,776	824
Legal & Accounting	900	-	900
Taxes & Licenses		-	-
Training	300	10	290
Advertising	200	108	92
Office expense	550	3,852	(3,302)
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>32,550</u>	<u>40,765</u>	<u>(8,215)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	6,750	13,037	6,287
<b>Fund balance at beginning of year</b>	<u>53,762</u>	<u>53,762</u>	<u>-</u>
<b>Fund balance at end of year.</b>	<u>\$ 60,512</u>	<u>\$ 66,799</u>	<u>\$ 6,287</u>

See accompanying accountants' report.

## **SUPPLEMENTAL INFORMATION SCHEDULES**



**SCHEDULE 1**

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 3  
BOSSIER PARISH POLICE JURY  
Benton, Louisiana**

**Schedule of Per Diem Paid to Board Members  
For the Year Ended December 31, 2009**

Bossier Parish Fire Protection District No. 3 has a voluntary board; therefore, no per diem amounts were paid during this period.

		<u>Per Diem</u>
Ann Young	Chairperson	\$ 0
Sandy Bounds	Treasurer	0
Ruby Edmiston	Secretary	0
Joe Cook	Member	0
G.M. Coker	Member	0
		<u>0</u>
		<u>\$ 0</u>

*See accompanying accountants' report.*

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 3  
BOSSIER PARISH POLICE JURY  
Benton, Louisiana**

**Summary Schedule of Prior Year Findings  
For the Year Ended December 31, 2009**

There were no findings for the year ended December 31, 2008.

See accompanying accountants' report.

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 3  
BOSSIER PARISH POLICE JURY  
Benton, Louisiana**

**Corrective Action Plan for Current Year Findings  
For the Year Ended December 31, 2009**

There were no findings for the year ended December 31, 2009.

See accompanying accountants' report.